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January 14, 2011

BY ECF FILING

Hon. Burton R. Lifland  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004

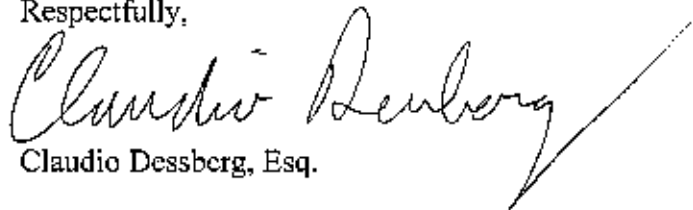
RE: In re Carol W. Newkirk  
Case No.: 10-15261 (BRL)

Dear Judge Lifland:

With the consent of the Court and of all parties, this is to confirm that the return date of the motion of our client Banco Popular North America for relief from the automatic stay, or to dismiss the above bankruptcy case, has been adjourned on consent from January 19, 2011 to February 9, 2011 at 10:00 a.m.

Your Honor's consideration to this matter is once again much appreciated.

Respectfully,

  
Claudio Dessberg, Esq.

cc: Kenneth McCallion, Esq.  
Attorney for Debtor